IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NEW YORK

Mark H. Wagner
                    Petitioner,

        v.   06-MC-93(A)

United States; Internal Revenue
Service
                    Respondent.

ORDER

Mark H. Wagner ("petitioner") petitioned this Court to Quash an IRS Summons issued to Manufacturers and Traders Trust Company ("the IRS Summons"), and the United States Internal Revenue Service ("the government") cross-moved to enforce the IRS Summons.

This matter came on for a hearing before this Court on the 2nd day of March, 2007, and the United States Attorney, by Mary K. Roach, Assistant United States Attorney, of counsel, having appeared in opposition to the Motion to Quash and in support of the Cross-Motion to Enforce the IRS Summons, and petitioner also having appeared on March 2, 2007, in support of the Motion to Quash and in opposition to the Cross-Motion to Enforce the IRS Summons, and good cause appearing therefor; it is

ORDERED, that the Petition to Quash IRS Summons is denied, and the government's Cross-Motion to Enforce IRS Summons is granted. It appears that Manufacturers and Traders Trust Company

may have provided the requested information on or about December

18, 2006. If Manufacturers and Traders Trust Company has not

provided all of the information sought by the government in the

subpoena, Manufacturers and Traders Trust Company is directed to

appear before Howard Mostovy, Internal Revenue Agent, and produce

for examination the following documents and records:

       1) With respect to Checking and/or Savings accounts for the

above individuals for the following time periods:

            January 1, 2000 through December 31, 2000
            January 1, 2001 through December 31, 2001
            January 1, 2003 through December 31, 2003

       A copy of ALL MONTHLY STATEMENTS for the checking and/or
savings accounts bearing the following Account Numbers:

            Account Number 62701000008890463337
            Account Number 61707000008890463337.

            SO ORDERED.

                         s/ *Richard J. Arcar*a
                         HONORABLE RICHARD J. ARCARA
                         CHIEF JUDGE
                         UNITED STATES DISTRICT COURT

DATED: March 5, 2007